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**IN THE UNITED STATES DISTRICT COURT  
DISTRICT OF UTAH, CENTRAL DIVISION**

STANDARD INSURANCES COMPANY, a Utah corporation, STANDARD PLUMBING SUPPLY COMPANY, INC., a Utah corporation, PLASTIC SERVICES AND PRODUCTS L.L.C., a Utah limited liability company, THE REESE FAMILY 101 TRUST, a Utah trust, POLYMER COMPOUNDING L.L.C., a Utah limited liability company, STANDARD LOGISTIC SERVICES L.L.C., a Utah limited liability company, REESE REAL ESTATE & INVESTMENT COMPANY, a Utah corporation, RICHARD N. REESE FAMILY LIMITED LIABILITY COMPANY, L.L.C., a Utah limited liability company, UD DESIGN, CO., a Utah corporation, AIRE-FLO HEATING & AIR CONDITIONING, INC., a Utah corporation, KSR LEGACY INVESTMENT, CORP., a Utah corporation,

Civil Case No. 2:23-cv-00047-HCN-DAO

**PLAINTIFFS' MOTION FOR  
EXTENSION OF TIME TO COMPLETE  
SERVICE OF PROCESS**

Judge Howard C. Nielson, Jr.

Magistrate Judge Daphne A. Oberg

<p>DA DI BATHWARE, LLC, a Utah limited liability company, CLIFCO SHEET METAL MANUFACTURING LLC, a Utah limited liability company, REESESOURCE LEASING, L.L.C., a Utah limited liability company, RICHARD N. REESE, an individual, and JILL P. REESE, an individual,</p> <p style="text-align: center;">Plaintiffs,</p> <p style="text-align: center;">v.</p> <p>INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY, and THE UNITED STATES OF AMERICA,</p> <p style="text-align: center;">Defendants.</p>	
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Pursuant to Federal Rules of Civil Procedure 7(b) and 4(m) and DUCivR 7-1, Plaintiffs Standard Insurances Company, Standard Plumbing Supply Company, Inc., Plastic Services and Products L.L.C., The Reese Family 101 Trust, Polymer Compounding L.L.C., Standard Logistic Services L.L.C, Reese Real Estate & Investment Company, Richard N. Reese Family Limited Liability Company, L.L.C., UD Design, Co., Aire-Flo Heating & Air Conditioning, Inc., KSR Legacy Investment, Corp., DA DI Bathware, LLC, Clifco Sheet Metal Manufacturing LLC, Reesource Leasing, L.L.C., Richard N. Reese, and Jill P. Reese (collectively, “Plaintiffs”) hereby respectfully file this Motion for Extension of Time to Complete Service of Process (the “Motion”).

### **RELIEF SOUGHT AND GROUNDS THEREFOR**

By the instant Motion, and out of an abundance of caution, Plaintiffs respectfully request a 30-day extension of the time to complete service of process of the Complaint, if necessary, on one or more of the Defendants Internal Revenue Service, Department of the Treasury, and the

United States of America (collectively, “Defendants”), extending the deadline from April 19, 2023 until and including May 19, 2023. Good cause for the instant Motion exists where Plaintiffs have diligently sought to serve the Defendants, and believe that service of process has been properly completed on each of the Defendants, but Defendants’ counsel has suggested one or more defects with service and, out of an abundance of caution and to avoid a dispute as to the adequacy of service, Plaintiffs have endeavored to cure the alleged (but disputed) defects with service and need additional time to complete the same.

### **RELEVANT FACTS AND ARGUMENT**

On January 19, 2023, Plaintiffs filed their Complaint for Injunctive and Declaratory Relief (Dkt. No. 2, the “Complaint”) against the Defendants.<sup>1</sup> Following the filing of the Complaint, Plaintiffs hired ICU Investigations, LLC (the “Process Server”) to serve process upon each of the Defendants. In due course, the Process Server submitted the following affidavits of service:

1. On or about February 17, 2023, Mallory Crisafulli, an agent of the Process Server, declared a “successful attempt” for service of the Complaint and summons upon Defendant Internal Revenue Service.<sup>2</sup>

2. On or about February 24, 2023, Dax Wilson, an agent of the Process Server, declared a “successful attempt” for service of the Complaint and summons upon the United States Attorney General’s Office in Utah on behalf of Defendant the United States of America.<sup>3</sup>

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<sup>1</sup> Pursuant to Federal Rule of Civil Procedure 4(m), Plaintiff’s deadline to complete service is April 19, 2023.

<sup>2</sup> The Return of Service was filed with the Court on February 24, 2023. *See* Dkt. No. 13.

<sup>3</sup> The Return of Service was filed with the Court on March 3, 2023. *See* Dkt. No. 14.

3. On or about March 6, 2023, Jason Currie, an agent of the Process Server, declared a “successful attempt” for service of the Complaint and summons upon Defendant Department of Treasury<sup>4</sup>, and a “successful attempt” for service of the Complaint and summons upon the United States Attorney General’s Office in Washington D.C. on behalf of Defendant the United States of America.<sup>5</sup>

Notwithstanding the foregoing, on April 11, 2023, counsel for Defendants emailed Plaintiffs’ counsel suggesting defects with service upon at least the U.S. Attorney General’s Office in Washington D.C. (the “U.S. AG’s Office”) inasmuch as the U.S. AG’s Office had not received a copy of the Complaint (and the corresponding summons) via registered or certified mail in Washington D.C. A copy of this email is attached as **Exhibit “A”**. While Plaintiffs maintain that the U.S. AG’s Office was properly served (as were all of the Defendants), out of an abundance of caution and to avoid an unnecessary dispute, Plaintiffs promptly agreed to send copies of the Complaint and the relevant summonses to the U.S. AG’s Office (as well as the Internal Revenue Service) via certified mail. To this end, on April 14, 2023, Plaintiffs mailed the Complaint and relevant summonses via certified mail to both the Internal Revenue Service and the U.S. AG’s Office. A copy of the U.S. Postal Service Certified Receipts are attached as **Exhibit “B”**. Nevertheless, the above-reference mailings are not expected to arrive at their intended destinations until April 20, 2023 – one day after the present April 19, 2023 service of process deadline.

In view of the foregoing, out of an abundance of caution, and as authorized by Federal Rule of Civil Procedure 4(m), Plaintiffs respectfully move this Court for a 30-day extension of time,

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<sup>4</sup> The Return of Service was filed with the Court on March 8, 2023. *See* Dkt. No. 15.

<sup>5</sup> The Return of Service was filed with the Court on March 8, 2023. *See* Dkt. No. 16.

from April 19, 2023 until and including May 19, 2023, to complete Plaintiffs’ efforts to cure any alleged defect with service on one or more of the Defendants. To this end, Plaintiffs respectfully submits that good cause exists to extend until May 19, 2023, the deadline to serve process via certified mail upon one or more of the Defendants. *See* FED. RS. CIV. P. 6(b)(1) (the Court may, for good cause, grant requests for time extension made before the original time expires) & 4(m) (“if the plaintiff shows good cause ..., the court must extend the time for service for an appropriate period”). Specifically, notwithstanding Plaintiffs’ diligent efforts to date, the requested extension will provide sufficient time for Plaintiffs to address and cure Defendants’ counsel’s suggested (but disputed) defects with service in an effort to avoid an unnecessary dispute. Moreover, the modest extension requested herein will not burden or prejudice Defendants or any third parties, and is consistent with the just, speedy, and inexpensive determination of this action. *See* FED. R. CIV. P. 1. Moreover, motions “to extend time for the performance of an act ... made before the current deadline expires” can be granted on a proposed order without awaiting a response from Defendants. *See* DUCivR 7-1(a)(2)(A).<sup>6</sup>

### **CONCLUSION**

For the foregoing reasons, Plaintiffs respectfully request that the Court grant the instant Motion, extending Plaintiffs deadline to complete service of process on the Defendants until and including May 19, 2023.

DATED this 19<sup>th</sup> day of April 2023.

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<sup>6</sup> Pursuant to DUCivR 7-1(e)(1), a proposed order granting the instant Motion is attached hereto as **Exhibit “C”**.

Respectfully submitted,

/s/ Joshua S. Rupp

**KIRTON McCONKIE**

James T. Burton

Joshua S. Rupp

Carla Swensen-Haslam

**EXPERT TAX LAW**

S. Mark Barnes

*Attorneys for Plaintiffs Standard Insurances  
Company et al.*

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this the 19<sup>th</sup> day of April, 2023, I served the foregoing **PLAINTIFFS' MOTION FOR EXTENSION OF TIME TO COMPLETE SERVICE OF PROCESS** on the persons identified below as indicated:

Landon Yost  
Trial Attorney - CTS-W  
US DOJ - Tax Division  
P.O. Box 683  
Washington, D.C. 20044  
Tel: (202) 307-2144  
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*Attorney for Defendants*

☒ [X] Electronic filing with Court  
☐ [ ] U.S. mail, postage prepaid  
☐ [ ] Hand delivery  
☒ [X] Electronic mail  
☐ [ ] Facsimile

/s/ Jennifer Blood